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AF/1771/15

PTO/SB/21 (08-03)  
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<b>TRANSMITTAL FORM</b>  (to be used for all correspondence after initial filing)	Application Number	09/880,834
	Filing Date	June 15, 2001
	First Named Inventor	David A. Dalman
	Art Unit	1771
	Examiner Name	Elizabeth M. Cole
Total Number of Pages in This Submission	Attorney Docket Number	35836-2001101

ENCLOSURES (Check all that apply)		
<input checked="" type="checkbox"/> Fee Transmittal Form	<input type="checkbox"/> Drawing(s)	<input type="checkbox"/> After Allowance Communication to Group
<input type="checkbox"/> Fee Attached	<input type="checkbox"/> Licensing-related Papers	<input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences
<input type="checkbox"/> Amendment/Reply	<input type="checkbox"/> Petition	<input checked="" type="checkbox"/> Appeal Communication to Group (Appeal Notice, Brief, Reply Brief)
<input type="checkbox"/> After Final	<input type="checkbox"/> Petition to Convert to a Provisional Application	<input type="checkbox"/> Proprietary Information
<input type="checkbox"/> Affidavits/declaration(s)	<input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address	<input type="checkbox"/> Status Letter
<input checked="" type="checkbox"/> Extension of Time Request	<input type="checkbox"/> Terminal Disclaimer	<input type="checkbox"/> Other Enclosure(s) (please identify below):
<input type="checkbox"/> Express Abandonment Request	<input type="checkbox"/> Request for Refund	
<input type="checkbox"/> Information Disclosure Statement	<input type="checkbox"/> CD, Number of CD(s) _____	
<input type="checkbox"/> Certified Copy of Priority Document(s)		
<input type="checkbox"/> Response to Missing Parts/Incomplete Application		
<input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53		
<div>Remarks</div>		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT	
Firm or Individual name	MORRISON & FOERSTER LLP Jonathan Bockman, 45,640
Signature	
Date	August 12, 2004

*Effective 10/01/2003, Patent fees are subject to annual revision.*

<b>TOTAL AMOUNT OF PAYMENT</b>	<b>(\$)</b>	<b>440.00</b>
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**METHOD OF PAYMENT** (check all that apply)

☒ Deposit Account:

03-1952

**Morrison & Foerster LLP**

**The Director is authorized to:** (check all that apply)

☒ Charge fee(s) indicated below      ☒ Credit any overpayments

☐ Charge any additional fee(s) during the pendency of this application

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

## 1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use <b>FIFO (First In, First Out)</b> for inventory valuation. Small entities may use <b>LIFO (Last In, First Out)</b> for tax purposes.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities may use <b>LIFO (Last In, First Out)</b> for tax purposes.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation. Small entities may use <b>straight-line depreciation</b>.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities may use <b>straight-line depreciation</b>.</p>
<p>4. <b>Bad Debt Expense</b></p> <p>Large entities use the <b>percentage of sales method</b> for bad debt expense. Small entities may use the <b>direct write-off method</b>.</p>	<p>4. <b>Bad Debt Expense</b></p> <p>Small entities may use the <b>direct write-off method</b>.</p>
<p>5. <b>Lease Accounting</b></p> <p>Large entities use <b>ASC 842 (Leases)</b> for lease accounting. Small entities may use <b>ASC 840 (Leases)</b>.</p>	<p>5. <b>Lease Accounting</b></p> <p>Small entities may use <b>ASC 840 (Leases)</b>.</p>
<p>6. <b>Intangible Assets</b></p> <p>Large entities use <b>ASC 350 (Intangible Assets)</b> for intangible assets. Small entities may use <b>ASC 350 (Intangible Assets)</b>.</p>	<p>6. <b>Intangible Assets</b></p> <p>Small entities may use <b>ASC 350 (Intangible Assets)</b>.</p>
<p>7. <b>Research and Development</b></p> <p>Large entities use <b>ASC 730 (Research and Development)</b> for research and development. Small entities may use <b>ASC 730 (Research and Development)</b>.</p>	<p>7. <b>Research and Development</b></p> <p>Small entities may use <b>ASC 730 (Research and Development)</b>.</p>
<p>8. <b>Goodwill</b></p> <p>Large entities use <b>ASC 350 (Intangible Assets)</b> for goodwill. Small entities may use <b>ASC 350 (Intangible Assets)</b>.</p>	<p>8. <b>Goodwill</b></p> <p>Small entities may use <b>ASC 350 (Intangible Assets)</b>.</p>
<p>9. <b>Derivatives</b></p> <p>Large entities use <b>ASC 815 (Derivatives and Hedging)</b> for derivatives. Small entities may use <b>ASC 815 (Derivatives and Hedging)</b>.</p>	<p>9. <b>Derivatives</b></p> <p>Small entities may use <b>ASC 815 (Derivatives and Hedging)</b>.</p>
<p>10. <b>Financial Instruments</b></p> <p>Large entities use <b>ASC 326 (Financial Instruments - Credit Losses)</b> for financial instruments. Small entities may use <b>ASC 326 (Financial Instruments - Credit Losses)</b>.</p>	<p>10. <b>Financial Instruments</b></p> <p>Small entities may use <b>ASC 326 (Financial Instruments - Credit Losses)</b>.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	770	2001	385	Utility filing fee	
1002	340	2002	170	Design filing fee	
1003	530	2003	265	Plant filing fee	
1004	770	2004	385	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

<b>SUBTOTAL (1)</b>	<b>(\$)</b>	<b>0.00</b>
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	Extra Claims	Fee from below	Fee Paid
Total Claims <input type="text"/> -20** =	<input type="text"/> x	<input type="text"/>	<input type="text"/>
Independent Claims <input type="text"/> -3** =	<input type="text"/> x	<input type="text"/>	<input type="text"/>
Multiple Dependent			<input type="text"/>

Large Entity	Small Entity
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Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	86	2201	43	Independent claims in excess of 3
1203	290	2203	145	Multiple dependent claim, if not paid
1204	86	2204	43	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

<b>SUBTOTAL (2)</b>	<b>(\$)</b>	<b>0.00</b>
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\*\* or number previously paid, if greater. For Reissues, see above

Application Number	09/880,834
Filing Date	June 15, 2001
First Named Inventor	David A. Dalman
Examiner Name	Elizabeth M. Cole
Art Unit	1771
Attorney Docket No.	358362001101

**FEE CALCULATION (continued)**

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use the <b>FIFO (First In, First Out)</b> method for inventory valuation. Small entities may use the <b>LIFO (Last In, First Out)</b> method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities may use the <b>LIFO (Last In, First Out)</b> method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use the <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation. Small entities may use the <b>straight-line method</b> for depreciation.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities may use the <b>straight-line method</b> for depreciation.</p>
<p>4. <b>Lease Accounting</b></p> <p>Large entities use the <b>ASC 842 (Leases)</b> for lease accounting. Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>	<p>4. <b>Lease Accounting</b></p> <p>Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>
<p>5. <b>Goodwill Impairment</b></p> <p>Large entities use the <b>ASC 350 (Intangible Assets)</b> for goodwill impairment testing. Small entities may use the <b>ASC 350 (Intangible Assets)</b> for goodwill impairment testing.</p>	<p>5. <b>Goodwill Impairment</b></p> <p>Small entities may use the <b>ASC 350 (Intangible Assets)</b> for goodwill impairment testing.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	110.00
1252	420	2252	210	Extension for reply within second month	
1253	950	2253	475	Extension for reply within third month	
1254	1,480	2254	740	Extension for reply within fourth month	
1255	2,010	2255	1,005	Extension for reply within fifth month	
1401	330	2401	165	Notice of Appeal	
1402	330	2402	165	Filing a brief in support of an appeal	330.00
1403	290	2403	145	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,330	2453	665	Petition to revive - unintentional	
1501	1,330	2501	665	Utility issue fee (or reissue)	
1502	480	2502	240	Design issue fee	
1503	640	2503	320	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	770	2809	385	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	770	2810	385	For each additional invention to be examined (37CFR 1.129(b))	
1801	770	2801	385	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	

Other fee (specify)

*Reduced by Basic Filing Fee Paid	<b>SUBTOTAL (3)</b>	<b>(\$)</b>	<b>440.00</b>
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SUBMITTED BY

Name (Print/Type)	Jonathan Bockman
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Registration No.  
(Attorney/Agent)

45.640

(Complete (if applicable))

Telephone	703-760-7700
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**Signature**

Date	August 12, 2004
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